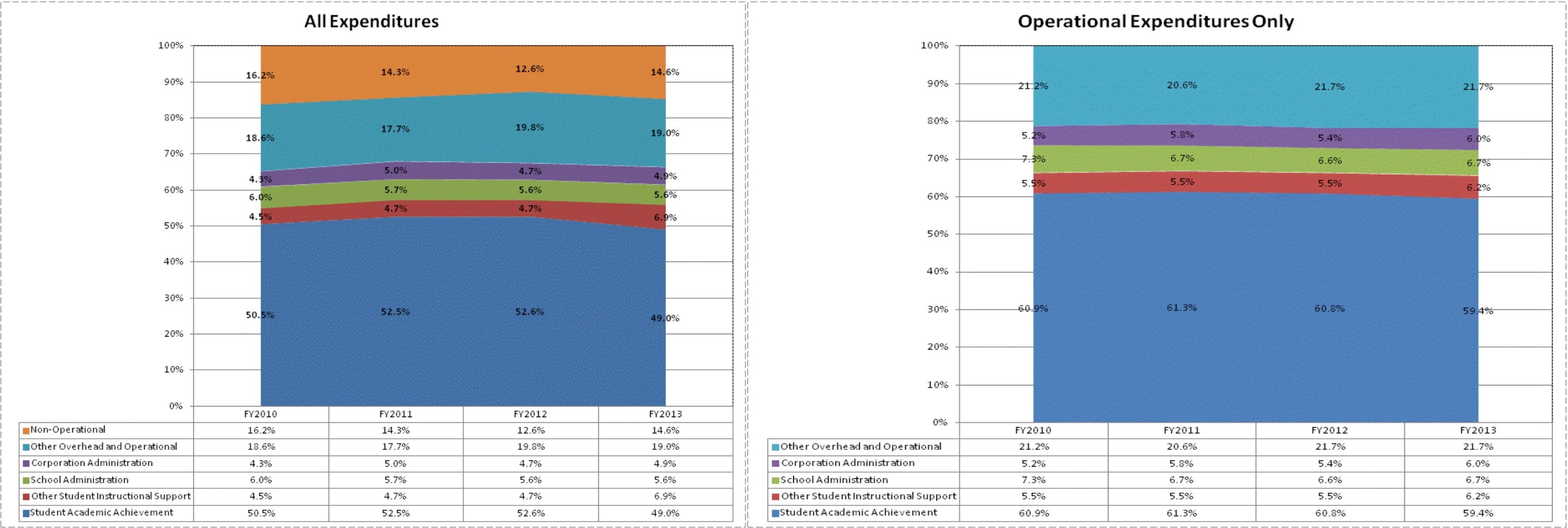


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Liberty-Perry Com School Corp (1895)

| Liberty-Perry Com School Corp (1895) | FY06 % of Total | | FY09 % of Total | | FY12 % of Total | | FY13 % of Total | |
|--------------------------------------|-----------------|-------|-----------------|-------|-----------------|-------|-----------------|-------|
| | FY 2006 | Exp | FY 2009 | Exp | FY 2012 | Exp | FY 2013 | Exp |
| Student Academic Achievement | \$5,543,523 | 53.1% | \$5,776,281 | 51.0% | \$5,609,755 | 52.6% | \$5,111,720 | 49.0% |
| Student Instructional Support | \$996,395 | 9.5% | \$1,170,167 | 10.3% | \$1,101,798 | 10.3% | \$1,304,319 | 12.5% |
| Overhead and Operational | \$2,388,729 | 22.9% | \$2,357,377 | 20.8% | \$2,614,062 | 24.5% | \$2,490,408 | 23.9% |
| Nonoperational | \$1,513,608 | 14.5% | \$2,028,416 | 17.9% | \$1,349,189 | 12.6% | \$1,528,507 | 14.6% |
| Grand Total | \$10,442,254 | | \$11,332,241 | | \$10,674,804 | | \$10,434,954 | |

| | FY 2006 | FY 2009 | FY 2012 | FY 2013 |
|--|---------|---------|---------|---------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 62.6% | 61.3% | 62.9% | 61.5% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Liberty-Perry Com School Corp (1895)

| Account | FY 2006 | FY 2009 | FY 2012 | FY 2013 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--|-------------|-------------|-------------|-------------|--------------------------|--------------------------|--------------------------------|
| Student Academic Achievement | | | | | | | |
| 11050 Regular Programs; Full Day Kindergarten | \$0 | \$196,139 | \$231,257 | \$227,741 | N/A | 16% | -2% |
| 11100 Regular Programs; Elementary | \$1,421,815 | \$1,874,086 | \$1,646,359 | \$1,378,759 | -3% | -26% | -16% |
| 11200 Regular Programs; Middle/Junior High | \$573,336 | \$884,289 | \$1,095,658 | \$997,038 | 74% | 13% | -9% |
| 11300 Regular Programs; High School | \$869,689 | \$1,341,541 | \$1,341,799 | \$1,334,502 | 53% | -1% | -1% |
| 11450 Vocational Education; Consumer and Homemaking | \$40,451 | \$54,360 | \$71,447 | \$71,399 | 77% | 31% | 0% |
| 11470 Vocational Education; Business Education | \$36,225 | \$99,717 | \$124,075 | \$75,794 | 109% | -24% | -39% |
| 12110 Gifted And Talented; Gifted and Talented | \$5,603 | \$32,612 | \$0 | \$0 | -100% | -100% | N/A |
| 12210 Mental Disabilities; Mild Mental Disabilities | \$60,977 | \$67,448 | \$3,151 | \$1,521 | -98% | -98% | -52% |
| 12230 Mental Disabilities; Severe Mental Disabilities | \$57,420 | \$57,910 | \$49,644 | \$54,722 | -5% | -6% | 10% |
| 12350 Physical Impairment; Homebound | \$3,520 | \$5,727 | \$7,716 | \$7,998 | 127% | 40% | 4% |
| 12610 Learning Disability | \$619,553 | \$576,524 | \$441,191 | \$463,535 | -25% | -20% | 5% |
| 12710 Equal Opportunity At Risk | \$36,442 | \$22,172 | \$24,272 | \$24,345 | -33% | 10% | 0% |
| 12810 Special Education Preschool | \$50,829 | \$40,656 | \$28,875 | \$7,792 | -85% | -81% | -73% |
| 12900 Other Special Programs | \$12,224 | \$16,753 | \$11,984 | \$23,252 | 90% | 39% | 94% |
| 14300 Summer School Programs; High School | \$28,901 | \$13,526 | \$7,059 | \$10,287 | -64% | -24% | 46% |
| 16100 Remediation Testing | \$970 | \$0 | \$306 | \$0 | -100% | N/A | -100% |
| 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa | \$40,793 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci | \$79,119 | \$216,456 | \$227,837 | \$243,193 | 207% | 12% | 7% |
| 22130 Improvement of Instruction; Instructional Staff Training | \$172,855 | \$61,312 | \$13,431 | \$24,725 | -86% | -60% | 84% |
| 22220 Library/Media Services; School Library | \$114,523 | \$109,755 | \$107,064 | \$95,035 | -17% | -13% | -11% |
| 22250 Library/Media Services; Computer Assisted Instruction Services | \$1,720 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 22360 Instruction, Related Technology; Network Support | \$0 | \$0 | \$3,085 | \$3,076 | N/A | N/A | 0% |
| 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$111,910 | \$79,079 | \$164,740 | \$60,257 | -46% | -24% | -63% |
| 25570 Textbooks for Rent or Resale; Materials and Supplies | \$5,972 | \$26,218 | \$8,808 | \$6,751 | 13% | -74% | -23% |
| 26497 2007 Account Code - Teachers Retirement Fund | \$201,409 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Student Academic Achievement Total | \$4,546,258 | \$5,776,281 | \$5,609,755 | \$5,111,720 | 12% | -12% | -9% |
| Student Instructional Support | | | | | | | |
| 21120 Attendance and Social Work Services; Attendance Services | \$0 | \$0 | \$1,683 | \$3,366 | N/A | N/A | 100% |
| 21220 Guidance Services; Counseling Services | \$160,004 | \$194,045 | \$186,672 | \$174,596 | 9% | -10% | -6% |
| 21340 Health Services; Nurse Services | \$50,840 | \$114,471 | \$83,746 | \$79,649 | 57% | -30% | -5% |
| 21390 Health Services; Other Health Services | \$0 | \$0 | \$0 | \$241,571 | N/A | N/A | N/A |
| 21520 Speech Pathology and Audiology Services; Speech Pathology Services | \$40,044 | \$71,793 | \$82,254 | \$76,438 | 91% | 6% | -7% |
| 21530 Speech Pathology and Audiology Services; Audiology Services | \$39,716 | \$48,412 | \$55,253 | \$55,665 | 40% | 15% | 1% |
| 21810 Special Education Administration; Service Area Direction | \$65,669 | \$98,624 | \$92,910 | \$93,433 | 42% | -5% | 1% |
| 24100 Office of The Principal | \$457,427 | \$642,823 | \$599,280 | \$579,602 | 27% | -10% | -3% |
| Student Instructional Support Total | \$813,699 | \$1,170,167 | \$1,101,798 | \$1,304,319 | 60% | 11% | 18% |
| Overhead and Operational | | | | | | | |
| 23110 Board of Education; Service Area Direction | \$0 | \$714 | \$0 | \$0 | N/A | -100% | N/A |
| 23120 Board of Education; Service Area Assistants | \$12,500 | \$16,408 | \$29,082 | \$23,756 | 90% | 45% | -18% |
| 23150 Board of Education; Legal Services | \$1,822 | \$1,247 | \$605 | \$1,200 | -34% | -4% | 98% |
| 23160 Board of Education; Promotion Expenses | \$11,900 | \$1,356 | \$2,872 | \$3,278 | -72% | 142% | 14% |
| 23190 Board of Education; Other Governing Body Services | \$3,667 | \$2,449 | \$1,530 | \$1,181 | -68% | -52% | -23% |
| 23210 Executive Administration; Office of The Superintendent | \$158,132 | \$261,521 | \$334,225 | \$328,479 | 108% | 26% | -2% |
| 23220 Executive Administration; Community Relations | \$0 | \$0 | \$100 | \$1,021 | N/A | N/A | > 500% |
| 23230 Executive Administration; Staff Relations and Negotiations | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 25191 Other Fiscal Services; Refund of Revenue | \$270 | \$787 | \$0 | \$1,062 | 293% | 35% | N/A |
| 25196 Other Fiscal Services; Cash Change | \$200 | \$525 | \$1,018 | \$300 | 50% | -43% | -71% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Liberty-Perry Com School Corp (1895)

| Account | FY 2006 | FY 2009 | FY 2012 | FY 2013 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--|-------------|-------------|-------------|-------------|--------------------------|--------------------------|--------------------------------|
| 25199 Other Fiscal Services; Other | \$0 | \$195 | \$0 | \$302 | N/A | 55% | N/A |
| 25300 Printing, Publishing, and Duplicating Services | \$0 | \$1,083 | \$434 | -\$910 | N/A | -184% | -310% |
| 25750 Personnel Services; Health Services | \$6,600 | \$18,970 | \$16,974 | \$18,597 | 182% | -2% | 10% |
| 25810 Administrative Technology Services; Technology Services Supervison And Administra | \$0 | \$58,976 | \$107,990 | \$130,671 | N/A | 122% | 21% |
| 25920 Ditch Assessments | \$40 | \$878 | \$2,605 | \$3,330 | > 500% | 279% | 28% |
| 25990 Other Support Services, Central | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$726,764 | \$874,215 | \$835,075 | \$733,302 | 1% | -16% | -12% |
| 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$567 | \$1,015 | \$683 | \$1,689 | 198% | 67% | 147% |
| 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$149,427 | \$137,530 | \$70,561 | \$56,602 | -62% | -59% | -20% |
| 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$400 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26499 2007 Account Code - Other | \$36,468 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$22,845 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 26600 Operation and Maintenance of Plant Services; Security Services | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26700 Operation and Maintenance of Plant Services; Insurance | \$73,821 | \$69,071 | \$67,980 | \$84,202 | 14% | 22% | 24% |
| 27010 Student Transportation; Service Area Direction | \$99,235 | \$109,542 | \$115,532 | \$87,604 | -12% | -20% | -24% |
| 27100 Student Transportation; Vehicle Operation | \$201,132 | \$261,016 | \$276,512 | \$238,603 | 19% | -9% | -14% |
| 27200 Student Transportation; Monitoring Services | \$8,840 | \$1,462 | \$6,716 | \$11,962 | 35% | > 500% | 78% |
| 27300 Student Transportation; Vehicle Servicing and Maintenance | \$112,340 | \$110,306 | \$128,307 | \$124,100 | 10% | 13% | -3% |
| 27400 Student Transportation; Purchase of School Buses | \$186,560 | \$45 | \$82,636 | \$81,598 | -56% | > 500% | -1% |
| 27500 Student Transportation; Insurance on Buses | \$0 | \$6,378 | \$1,960 | \$3,284 | N/A | -49% | 68% |
| 27700 Student Transportation; Contracted Transportation Services | \$464 | \$100 | \$866 | \$110 | -76% | 10% | -87% |
| 27900 Student Transportation; Other Student Transportation Services | \$1,919 | \$1,344 | \$1,509 | \$949 | -51% | -29% | -37% |
| 27910 Student Transportation; Bus Driver Training | \$65 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 31100 Food Services Operations; Service Area Direction | \$21,924 | \$39,848 | \$60,128 | \$42,008 | 92% | 5% | -30% |
| 31200 Food Services Operations; Food Preparation and Dispensing | \$196,728 | \$201,330 | \$215,633 | \$243,448 | 24% | 21% | 13% |
| 31400 Food Services Operations; Food Purchases | \$162,617 | \$179,067 | \$252,530 | \$268,677 | 65% | 50% | 6% |
| Overhead and Operational Total | \$2,197,247 | \$2,357,377 | \$2,614,062 | \$2,490,408 | 13% | 6% | -5% |
| Nonoperational | | | | | | | |
| 33400 Athletic Coaches | \$75,433 | \$91,756 | \$93,185 | \$98,593 | 31% | 7% | 6% |
| 43000 Facilities Acquisition and Construction; Professional Services | \$2,926 | \$5,249 | \$22,145 | \$5,835 | 99% | 11% | -74% |
| 44000 Facilities Acquisition and Construction; Educational Specifications Development | \$3,500 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 45100 Building Acquisition, Construction and Improvements | \$108,354 | \$152,084 | \$444,125 | \$228,234 | 111% | 50% | -49% |
| 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$104,950 | \$6,119 | \$16,380 | \$17,653 | -83% | 188% | 8% |
| 45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees | \$0 | \$51,300 | \$2,691 | \$18,379 | N/A | -64% | > 500% |
| 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$65,472 | \$139,067 | \$263,087 | \$357,242 | 446% | 157% | 36% |
| 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App | \$478,850 | \$319,996 | \$316,351 | \$330,060 | -31% | 3% | 4% |
| 52200 Debt Services; Interest on Debt; Temporary Loans | \$0 | \$610,688 | \$0 | \$0 | N/A | -100% | N/A |
| 53100 Debt Services; Lease Rental; Buildings ; Principal | \$656,563 | \$652,158 | \$191,225 | \$472,334 | -28% | -28% | 147% |
| 59200 Other Debt Services Obligations; Bank Fee | \$57 | \$0 | \$0 | \$175 | 208% | N/A | N/A |
| Nonoperational Total | \$1,496,105 | \$2,028,416 | \$1,349,189 | \$1,528,507 | 2% | -25% | 13% |
| Prorated By Fund | | | | | | | |
| 26491 2007 Account Code - PERF | \$26,560 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26492 2007 Account Code - Social Security | \$427,641 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26493 2007 Account Code - Workmen's Compensation | \$37,848 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26494 2007 Account Code - Group Insurance | \$801,801 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26496 2007 Account Code - Unemployment Compensation | \$5,289 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26498 2007 Account Code - Severance / Early Retirement Pay | \$89,807 | \$0 | \$0 | \$0 | N/A | N/A | N/A |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Liberty-Perry Com School Corp (1895)

| Account | FY 2006 | FY 2009 | FY 2012 | FY 2013 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|------------------------|-------------|---------|---------|---------|--------------------------|--------------------------|--------------------------------|
| Prorated By Fund Total | \$1,388,946 | \$0 | \$0 | \$0 | N/A | N/A | N/A |